OHIO AUDITOR OF STATE
KEITH FABER

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT BEHAVIORAL HEALTH SERVICES

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Zepf Center
Ohio Medicaid Numbers: 0063748 and 0202060 NPIs: 1942566468 and 1215947809

We examined compliance with specified Medicaid requirements for provider qualifications, and service documentation related to the provision of select behavioral health services for the Zepf Center during the period of July 1, 2018 through June 30, 2020.

The Zepf Center entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Revised Code, Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. Zepf Center is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Zepf Center's compliance with the specified Medicaid requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Zepf Center complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Zepf Center complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on Zepf Center's compliance with the specified requirements.

We examined 60 services in which codes billed for same recipient on same date were potentially outside of the procedure code restrictions identified on the Department's "BH Redesign Audits/Edits/Limits" document. We verified that documentation was maintained to support the 60 payments and that the payments were allowable. We found three instances in which the Zepf Center was paid for case management services (H0006) on the same date as it was paid for medically monitored inpatient withdrawal management acute detoxification services (H0011) which is unallowable per Ohio Admin. Code § 5160-27-09(F)(1). These three errors resulted in improper payment of $97.70.

We also examined 165 office or other outpatient visit for the evaluation and management of an established patient (procedure codes 99214 and 99215) and confirmed that the Zepf Center had documentation to support each payment. We also confirmed, using the Ohio e-License Center website, that the practitioner on the service documentation held a qualifying license that was current and valid on the selected dates of service. For practitioners that held licenses from other states, we confirmed that they had an active Ohio Medicaid provider number. We also tested compliance with Ohio Admin. Code § 5160-1-17.2(H) which specifies that a provider cannot be current subject to sanction or otherwise prohibited from providing services. We found no noncompliance with these provider qualifications.

In addition, we examined 176 Therapeutic Behavioral Services and confirmed that the Zepf Center had documentation to support each payment and that the service was billed with the correct procedure code and modifier. We identified one instance in which the service documentation did not support the procedure code billed. We identified improper payment of $59.60 based on the difference in reimbursement and the rate that would have been paid if billed with the correct code.

Internal Control over Compliance

Zepf Center is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of the Zepf Center's internal control over compliance.

Opinion on Compliance

In our opinion, Zepf Center complied, in all material respects, with the aforementioned behavioral health requirements for the period of July 1, 2018 through June 30, 2020.

Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Zepf Center's compliance with other requirements.

We identified improper Medicaid payments in the amount of $157.30. This finding plus interest in the amount of $8.10 (calculated as of February 15, 2022) totaling $165.40 is due and payable to the Department upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the Department, which are not validated in the records, are subject to recoupment through the audit process. *See* Ohio Admin. Code § 5160-1-27

This report is intended solely for the information and use of Zepf Center, the Department and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties.

Keith Faber
Auditor of State
Columbus, Ohio

February 15, 2022

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ZEPF CENTER

LUCAS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.

Certified for Release 3/29/2022

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